

Food Trucks & Food Carts

Food vendors and space for outdoor eating have long been recognized among the defining elements for required plaza space in Ashland's design standards. Food vendors serve to enliven and activate under-utilized spaces, and provide affordable outdoor dining options in many communities.

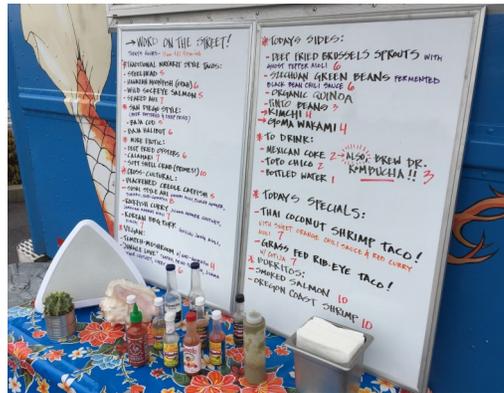
The purpose of these requirements is to establish criteria for permitting Food Trucks & Food Carts within the designated zones in the city of Ashland, per Ashland Municipal Code Chapter 18.3.

This guide provides an overview of the allowed uses and process for obtaining a permit for Food Trucks & Food Carts vendors.



Food Truck & Food Cart Signage

Signage must be attached to the food truck or food cart itself and in addition, one portable (A-frame) sign may be placed outside of the right-of-way while the food vendor is in operation.



Community Development
Department

51 Winburn Way
Ashland, OR 97520

Phone (541) 488-5305
Fax (541) 552-2050
www.ashland.or.us



Better Together

Food Vendors



Community Development Department

Land Use Ordinance 3216
Ashland Municipal Code 18.2.3.145



Food Trucks and Food Carts Guide

OPTIONS FOR FOOD TRUCKS & CARTS

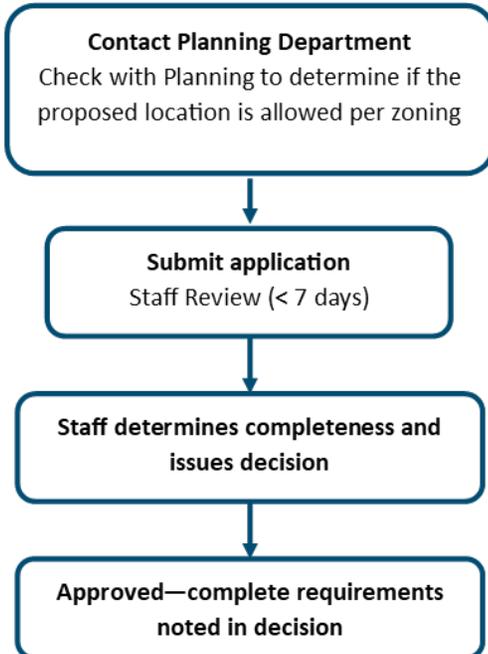
Commercial Parking Lots

- Department staff review (Ministerial Review)
- Allows for 1 to 3 vendors on single permit
- Permit valid for up to 5 consecutive days in one location
- Obtain *ministerial* food truck permit

Short Term Temporary Events

- Approved through *ministerial* review
- Occurs not more than once per month and not lasting more than 72 hours
- Not permitted in residential areas
- Obtain *ministerial permit* and *Special Event Permit*

Permitting Process for permits subject to staff ministerial review:



OTHER FOOD VENDOR USES

- Permitted with *Special Use Standards* in the City's Commercial, Employment and Industrial zones
- Not allowed within Residential zoning districts
- See [Table 18.2.2.030 \[Allowed Uses\]](#) for more information.

Accessory to Existing Use

When food trucks are part of an event that is accessory to an existing, approved use they may occur without a separate permit.

Private Property

Site Design Review (Type I) approval is required when the applicant proposes food truck courts or pods on private property that is outside of existing parking areas or approved Plaza space.

Downtown District

Conditional Use Permit (Type II) approval is required in the Downtown District and are subject to review by the Historic Preservation Advisory Committee.

APPLICATIONS AND SUBMISSIONS REQUIRED

- City of Ashland food vendor application
- City of Ashland business license
- Obtain required inspections from City of Ashland Building Department, City of Ashland Fire Department (541-482-2770), and Jackson County Environmental Public Health Department (541-774-8200)
- Review food & beverage tax requirements. Payments due quarterly (AMC 4.24)

Permit Fees

Special Event Food Truck/Cart = \$34.15
Food Truck/Cart Permit = \$446.30

SITE USE AND DESIGN STANDARDS

- Food vendors not to remain in place for more than 5 consecutive days
- Up to 3 food vendors allowed on one property under ministerial permit
- 4+ trucks (a "court" or "pod") on a single property or operation of food vendors on private property outside of existing parking areas or plaza space will require *Site Design Review* under Type I permit
- Food vendors are not permitted within public parking lots, streets, or parks
- In specific approved zones, food vendors may operate within existing private parking lots where there are at least 5 off street parking spaces and no more than 20% of the parking is used by vendors
- Food carts no more than 4' wide by 9' long by 4' high
- Food trucks no more than 170 sq ft

GENERAL FOOD TRUCK REGULATIONS

- Wastewater to be disposed of in approved location
- Connections to temporary power permitted
- Trash and recycling containers shall be provided within 10' of a food truck or cart during operations
- Trash and recycling containers shall be removed from the premises when not in operation
- Vendors are subject to the prohibition on the use of polystyrene foam food packaging (AMC 9.20)



**City of Ashland
Community Development Department**

51 Winburn Way • Ashland, OR 97520
Phone (541) 488-5305 • Fax (541) 488-6066
Email: Planning@ashland.or.us

Permit Number

Food Vendor Permit Application

Site and Applicant Information

Food Vendor Location – Street Address: _____

Property Zoning Designation: _____ Historic District: Yes No

Total Number of Vendors Proposed on the Site: _____ Number Food Trucks: _____ Number Food Carts: _____

Food Vendor (3 or less) Start Date at this Location: _____

Has a Food Vendor Permit been previously approved at this location? Yes No

If yes, is this a renewal or an amendment to the previously approved permit?

Renewal Amendment

Applicant (Property Owner) Name: _____

Mailing Address: _____

Property Owner Signature: _____ **Date:** _____

Email Address: _____

Phone Number: _____

How do you prefer to be contacted? Email Phone

STAFF USE ONLY

Conditions of Approval:

Historic Commission Review: Yes No Date: _____

Planning Staff Approval: Yes No Date: _____



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Email: Planning@ashland.or.us

Food Vendor Business Name: _____

Business Owner(s) Name: _____

Mailing Address: _____

Email Address: _____

Phone Number: _____

Business License #: _____

YES	NO	
		I have provided a drawing with all dimensions of food truck(s)/cart(s).
		I have provided a letter of permission from the property owner.
		I have provided a site plan of the space I am occupying.
		I have obtained any required inspections from the City of Ashland Building Division.
		I have obtained any required inspections from the City of Ashland Fire Department or have a City of Medford Fire Department sticker.
		I have provided a copy of my certifications from Jackson County Environmental Public Health.
		I have a business license and have registered for the City of Ashland's Food and Beverage Tax.
		I agree to move food truck from this location every 5 days and will not remain in place for more than 5 consecutive days per AMC 18.3.2. _____ initial
		All activities associated with and occurring at the above listed business location within the city limits of Ashland, Oregon are in compliance with municipal, state, and federal laws and ordinances. _____ initial

The undersigned applicant attests that the facts stated herein are true as I reasonably believe. I understand that this is a "sworn statement" and that any material misrepresentation contained herein will be cause for denial or revocation of license.

Food Vendor Signature: _____ **Date:** _____

DO NOT WRITE BELOW THIS LINE – FOR OFFICE USE ONLY

Fees:

Special Event Food Truck/Cart Permit = \$34.15

Food Truck/Cart Permit = \$446.30

Amount fees paid: _____

The City of Ashland Business Registration Division

How to Apply



Telephone

For immediate assistance, please call the City of Ashland Business Support Center at

(541) 304-2190

A specialist will be available to assist you in the processing of your application and payment over the phone



Online

APPLYING ONLINE CAN BE QUICK AND EASY!

You can apply for a Business Registration online from the comfort of your home or office

Please visit: <https://Ashlandor.HdLgov.com>



Mail

Request an application to be sent by mail by calling:

(541) 304-2190

Mail your completed form to:

City of Ashland
Business Support Center
8839 N. Cedar Ave #212, Fresno, CA 93720

OR scan and email your completed form to
Ashlandor@HdLGov.com

NOTE: No payment will be required until your application has been reviewed and accepted. You will receive an email or telephone call verifying the receipt of application. After the registration fees are paid, a Business Registration account number will be issued. A Business Registration Certificate will be mailed or e-mailed to you once the process is completed. Upon receipt of your Business Registration, the City of Ashland Municipal Code requires it be posted in a conspicuous place at your place of business.



BUSINESS SUPPORT CENTER

8839 N. Cedar Ave #212 Fresno, CA 93720-1832 | Phone: (541) 304-2190 | Fax: 909-348-0465 | E-mail: Ashlandor@HdLGov.com

The City of Ashland Business Registration Division

How to Renew



Telephone

The City of Ashland Business Support Center can assist you with your renewal over the phone today at:

(541) 304-2190

Please make sure to have your account number available



Online

RENEWING ONLINE CAN BE QUICK AND EASY!

You can renew your Business Registration online from the comfort of your home or office

Please visit: <https://Ashlandor.HdLgov.com>

If you do not have your account and pin number, please contact our Business Support Center



Mail

Mail your completed form to:

City of Ashland
Business Support Center
8839 N. Cedar Ave #212, Fresno, CA 93720

OR, scan and email your completed form to
Ashlandor@HdLGov.com

If you did not receive a form by mail, please contact our Business Support Center. A specialist will be happy to mail or email you a form immediately

NOTE: After the business registration fee is paid, a Business Registration Certificate will be issued to you by mail or email.

Upon receipt of your Business Registration, the City of Ashland Municipal Code requires it be posted in a conspicuous place at your place of business.

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Chapter 4.34

FOOD AND BEVERAGE TAX

Sections:

- 4.34.010** **Definitions**
- 4.34.020** **Tax Imposed**
- 4.34.030** **Exemptions**
- 4.34.040** **Operator’s Duties**
- 4.34.050** **Reporting and Remitting**
- 4.34.060** **Penalties and Interest**
- 4.34.070** **Failure to Collect and Report Tax – Determination of Tax by Director**
- 4.34.080** **Appeal**
- 4.34.090** **Records**
- 4.34.100** **Refunds**
- 4.34.110** **Actions to Collect**
- 4.34.120** **Violations**
- 4.34.130** **Confidentiality**
- 4.34.140** **Examining Books, Records, or Persons**
- 4.34.160** **Termination of tax**

Referred to voters by Resolution No. 2009-22 for 11/02/2009 election - Approved by the voters YES 4130; NO 2894 - Effective December 1, 2009

Referred to voters by Resolution No. 93-02 for 3/23/93 election - Approved by the voters YES 3658; NO 2980 - Effective July 1, 1993

4.34.010 **Definitions**

The following words and phrases whenever used in this chapter shall be construed as defined in this section unless from the context a different meaning is intended:

- A. “Caterer” means a person who prepares food at a business site, for compensation, for consumption on or off the business premises but within the corporate limits of the City.
- B. “Combination facility” has the same meaning as defined in OAR [333-150-0000\(4\)\(i\)](#) which the State of Oregon Department of Agriculture licenses or inspects under OAR [333-158-0000](#).
- C. “Director” means the Director of Finance of the City of Ashland, or his/her designee.

- D. "Food" includes all prepared food items and beverages, excluding alcoholic beverages, served in a restaurant including "takeout," "to go" or delivered orders.
- E. "Open Space Park Program" and "Open Space lands or easements" have the same meaning as used in Article XIX A of the Ashland City Charter.
- F. "Operator" means the person who is proprietor of the restaurant, whether in the capacity of owner, lessee, sub-lessee, mortgagee in possession, licensee or any other capacity. Where the operator is a corporation, the term "operator" shall also include each and every member of the Board of Directors of such corporation for the time involved.
- G. "Restaurant" means any establishment required to be licensed as a restaurant, mobile unit or pushcart by the State of Oregon Health Division and includes any establishment where food or beverage is prepared for consumption by the public or any establishment where the public obtains food or beverage so prepared in form or quantity consumable then and there, whether or not it is consumed within the confines of the premises where prepared, and also includes establishments which prepare food or beverage in consumable form for service outside the premises where prepared. The term "restaurant" includes, but is not limited to, grocery store delis, coffee shops, and caterers; it also includes establishments where such food or beverage is prepared in a combination facility. The term "restaurant" does not include a restaurant licensed by the State of Oregon Health Division as a limited service restaurant. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

4.34.020 Tax Imposed

- A. Except for exempt or tax-capped activities specified in AMC [4.34.030](#), the City imposes and levies, in addition to all other taxes, fees and charges of every kind, a tax upon:
1. All food and beverages sold by restaurants located within the City to the public, except for whole cakes, pies, and loaves of bread if purchased for consumption off premises, and for alcoholic beverages;
 2. All food and beverages sold by a caterer for an event located within the City, except alcoholic beverages and exempt events as defined in AMC [4.34.030.K](#);
 3. The following items sold by combination facilities:
 - a. Salads from salad bars;
 - b. Dispensed soft drinks and coffee;
 - c. Sandwiches or hot prepared foods ready for immediate consumption;
 - d. The following items, including toppings or additions, scooped or otherwise placed into a cone, bowl or other container for immediate consumption whether or not they are consumed within the confines of the premises where scooped or placed: any frozen dessert regulated by the Oregon State Department of Agriculture under ORS [621.311](#) and any ice cream, ice milk, sherbet or frozen yogurt. No tax shall be

imposed under this subsection, however, on any item whose volume exceeds one-half (1/2) gallon or more.

e. Any other food mixed, cooked or processed on the premises in form or quantity for immediate consumption whether or not it is consumed within the confines of the premises where prepared; and

4. The following items sold by combination facilities that are bakeries:

a. All those items listed in subsections A.3.a-d of this section;

b. All bakery products sold for consumption on the premises; and

c. All "takeout" or "to go" orders of bakery products prepared on the premises except for whole cakes, pies, and loaves of bread and any order consisting of six or more bakery products.

5. Use of a delivery service for any activity under this section, whether an independent delivery service or operator provided delivery service, does not excuse the operator from the requirement to collect and remit the tax on the food and beverages sold.

B. Such tax shall be imposed at a rate of five percent (5%) on the total amount charged by the seller for the food and beverages, or for the meal. In the computation of this tax any fraction of one-half (1/2) cent or more shall be treated as one cent.

C. The taxes collected by the City under this chapter shall be used as follows:

1. Twenty-five percent (25%) shall be paid into a parks account for purposes of acquisition, planning, development, repair and rehabilitation of City parks per adopted plans of the Ashland Parks and Recreation Commission.

2. The City may retain up to two percent (2%) of the tax collected for costs of administration and collection.

3. The following amounts for fiscal years 2017 through 2022 must be used to pay for wastewater treatment plant debt and wastewater capital improvement projects, per the City of Ashland's Capital Improvement Plan:

a. In fiscal year 2017: \$1,868,290.00.

b. In fiscal year 2018: \$1,608,600.00.

c. In fiscal year 2019: \$1,600,600.00.

d. In fiscal year 2020: \$1,600,000.00.

e. In fiscal year 2021: \$1,650,000.00.

f. In fiscal year 2022: \$1,650,000.00.

4. Any taxes collected by the City under this chapter and not used as described in subsections C.1-3 of this section shall be paid into the Street Fund and used for street maintenance and reconstruction.

5. Beginning in fiscal year 2023, the Council may, through the statutory budget process, appropriate taxes under this chapter as follows:
- a. Not less than twenty-five percent (25%) for the acquisition, planning, development, repair and rehabilitation of City parks.
 - b. Not less than an amount necessary to pay for debt service on any borrowing for street repair and rehabilitation per the City of Ashland Pavement Management Program.
 - c. Up to two percent (2%) for the collection and administration of the tax.
 - d. Except as provided in subsection [D](#) of this section, any remaining amounts shall be appropriated for purposes consistent with this chapter unless other purposes are approved by a Council-adopted ordinance enacted by a vote of the Ashland electorate.
- D. The Council may decrease the rate of the tax or eliminate the tax described in subsections [A](#) and [B](#) of this section after a public hearing. Notice of the hearing shall be given by publication in a newspaper of general circulation in the City at least ten days prior to the date of the public hearing. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

4.34.030 Exemptions

The tax levied by AMC [4.34.020](#) shall be capped, at the amount specified, or shall not be collected or assessed on food or beverages:

- A. Sold by public or private schools or colleges except that food sold by independent contractor operators at such schools or colleges shall be subject to the tax imposed by this chapter;
- B. Sold on hospital grounds;
- C. Provided by bed and breakfast establishments to their guests;
- D. Sold in vending machines;
- E. Sold in temporary restaurants including food stands, booths, street concessions and similar type operations, operated by nonprofit organizations or service clubs;
- F. Served in connection with overnight or residential facilities – including, but not limited to, convalescent homes, nursing homes, retirement homes and motels – if the food and beverage are provided as part of the cost of sleeping accommodations;
- G. Provided by nonprofit tax-exempt organizations to citizens over 60 years of age as a part of a recognized senior citizen nutritional program;
- H. Sold for resale to the public;

- I. Sold in bulk to the public for nonimmediate consumption off the premises including but not limited to ice cream packed in a container of one-half (1/2) gallon or more;
- J. Which are candy, popcorn, nuts, chips, gum or other confections but not including ice cream, frozen yogurt, cakes, pies or other desserts;
- K. Sold by an operator at a single food service event located within the City in which restaurant or catering services (exclusive of alcohol) exceed \$5,000.00, in which case, the applicable food and beverage tax shall not be excused but shall be capped at \$250.00. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

4.34.040 Operator's Duties

Each operator shall collect the tax imposed by this chapter, to the same extent and at the same time as the amount for the food or beverage is collected from every purchaser. The amount of tax need not be separately stated from the amount of the food or beverage. Every operator required to collect the tax imposed in this chapter shall be entitled to retain five percent of all taxes collected to defray the costs of collections and remittance. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

4.34.050 Reporting and Remitting

- A. *Reporting.* Every operator shall, on or before the last day of the month following the end of each calendar quarter (in the months of April, July, October and January), make a return to the Director, on forms provided by the City, specifying the total sales subject to this chapter and the amount of tax collected under this chapter. The operator may request or the Director may establish shorter reporting periods for any operator if the operator or director deems it necessary in order to insure collection of the tax and the Director may require further information in the return relevant to payment of the liability. A return shall not be considered filed until it is actually received by the Director.
- B. *Remitting.* At the time the return is filed, the full amount of the tax collected shall be remitted to the Director. Payments received by the Director for application against existing liabilities will be credited toward the period designated by the taxpayer under conditions which are not prejudicial to the interest of the City. A condition which is considered prejudicial is the imminent expiration of the statute of limitations for a period or periods.
- C. *Order of Payments.* Nondesignated payments shall be applied in the order of the oldest liability first, with the payment credited first toward any accrued penalty, then to interest, then to the underlying tax until the payment is exhausted. Crediting of a payment toward a specific reporting period will be first applied against any accrued penalty, then to interest, then to the underlying tax. The Director, when in the Director's discretion determines that it will be in the best interest of the City, may specify that a different order of payment credit should be followed with regard to a particular tax or factual situation. The Director may establish shorter reporting periods for any operator if the Director deems it necessary in order to insure collection of the tax and the Director may require further information in the return relevant to payment of the liability. When a shorter return period is required,

penalties and interest shall be computed according to the shorter return period. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the City until payment is made to the Director. A separate trust bank account is not required in order to comply with this provision. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009; Ord. 2903, amended, 01/06/2004; Ord. 2885, amended, 08/06/2002)

4.34.060 Penalties and Interest

- A. Any operator, who fails to remit any portion of any tax imposed by this chapter within the time required, shall pay a penalty of ten percent of the amount of the tax, in addition to the amount of the tax.
- B. Any operator who fails to remit any delinquent remittance on or before a period of 60 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent of the amount of the tax in addition to the amount of the tax and the penalty first imposed.
- C. If the Director determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections [A](#) and [B](#) of this section.
- D. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- E. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax required to be paid.
- F. Notwithstanding AMC [4.34.020.C](#), all sums collected pursuant to the penalty provisions in subsections [A](#), [B](#) and [C](#) of this section shall be distributed to the City of Ashland Central Service Fund to offset the costs of auditing and enforcement of this tax.
- G. *Waiver of Penalties.* Penalties and interest for certain late tax payments may be waived pursuant to AMC [2.28.045.D](#). (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009; Ord. 2983, amended, 05/05/2009)

4.34.070 Failure to Collect and Report Tax – Determination of Tax by Director

If any operator should fail to make, within the time provided in this chapter, any report of the tax required by this chapter, the Director shall proceed in such manner as deemed best to obtain facts and information on which to base the estimate of tax due. As soon as the Director shall procure such facts and information as is able to be obtained, upon which to base the assessment of any tax imposed by this chapter and payable by any operator, the Director shall proceed to determine and assess against such operator the tax, interest and penalties provided for

by this chapter. In case such determination is made, the Director shall give a notice of the amount so assessed by having it served personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at the last known place of address. Such operator may make an appeal of such determination as provided in AMC [4.34.080](#). If no appeal is filed, the Director's determination is final and the amount thereby is immediately due and payable. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009; Ord. 2885, amended, 08/06/2002)

4.34.080 Appeal

Any operator aggrieved by any decision of the Director with respect to the amount of such tax, interest and penalties, if any, may appeal pursuant to the administrative appeals process in AMC [2.30.020](#), except that the appeal shall be filed within 30 days of the serving or mailing of the determination of tax due. The hearings officer shall hear and consider any records and evidence presented bearing upon the Director's determination of amount due, and make findings affirming, reversing or modifying the determination. The findings of the hearings officer shall be final and conclusive, and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009; Ord. 2885, amended, 08/06/2002)

4.34.090 Records

It shall be the duty of every operator liable for the collection and payment to the City of any tax imposed by this chapter to keep and preserve, for a period of three years, all such records as may be necessary to determine the amount of such tax. The Director shall have the right to inspect all records at all reasonable times. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

4.34.100 Refunds

A. Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once, or has been erroneously or illegally collected or received by the City under this chapter, it may be refunded as provided in subsection [B](#) of this section, provided a claim in writing, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the Director within one year of the date of payment. The claim shall be on forms furnished by the Director.

B. The Director shall have 20 calendar days from the date of receipt of a claim to review the claim and make a determination in writing as to the validity of the claim. The Director shall notify the claimant in writing of the Director's determination. Such notice shall be mailed to the address provided by claimant on the claim form. In the event a claim is determined by the Director to be a valid claim, an operator may claim a refund, or take as credit against taxes collected and remitted, the amount overpaid, paid more than once or erroneously or illegally collected or received in a manner prescribed by the Director. The operator shall notify Director of claimant's choice

no later than 15 days following the date director mailed the determination. In the event claimant has not notified the Director of claimant's choice within the 15-day period and the operator is still in business, a credit will be granted against the tax liability for the next reporting period. If the operator is no longer in business, a refund check will be mailed to claimant at the address provided in the claim form.

C. No refund shall be paid under the provisions of this section unless the claimant established the right by written records showing entitlement to such refund and the Director acknowledged the validity of the claim. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009; Ord. 2903, amended, 01/06/2004)

4.34.110 Actions to Collect

Any tax required to be paid by any operator under the provisions of this chapter shall be deemed a debt owed by the operator to the City. Any such tax collected by an operator which has not been paid to the City shall be deemed a debt owed by the operator to the City. Any person owing money to the City under the provisions of this chapter shall be liable to an action brought in the name of the City of Ashland for the recovery of such amount. In lieu of filing an action for the recovery, the City of Ashland, when taxes due are more than 30 days delinquent, can submit any outstanding tax to a collection agency. So long as the City of Ashland has complied with the provisions set forth in ORS [697.105](#), in the event the City turns over a delinquent tax account to a collection agency, it may add to the amount owing an amount equal to the collection agency fees, not to exceed the greater of \$50.00 or 50 percent of the outstanding tax, penalties and interest owing. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009; Ord. 2931, amended, 09/19/2006; Ord. 2885, amended, 08/06/2002)

4.34.120 Violations

All violations of this chapter are punishable as set forth in AMC [1.08.020](#). It is a violation of this chapter for any operator or other person to:

- A. Fail or refuse to comply as required herein;
- B. Fail or refuse to furnish any return required to be made;
- C. Fail or refuse to permit inspection of records;
- D. Fail or refuse to furnish a supplemental return or other data required by the Director;
- E. Render a false or fraudulent return or claim;
- F. Fail, refuse or neglect to remit the tax to the City by the due date.

Violation of subsections A-D and F above shall be considered a Class I violation. Filing a false or fraudulent return shall be considered a Class C misdemeanor, subject to AMC [1.08](#). The remedies provided by this section are not exclusive and shall not prevent the City from exercising any other remedy available under the law, nor shall the

provisions of this chapter prohibit or restrict the City or other appropriate prosecutor from pursuing criminal charges under state law or City ordinance. (Ord. 3133, amended, 08/16/2016; Ord. 3023, amended, 08/03/2010; Ord. 2991, amended, 12/01/2009; Ord. 2885, amended, 08/06/2002)

4.34.130 Confidentiality

Except as otherwise required by law, it shall be unlawful for the City, any officer, employee or agent to divulge, release or make known in any manner any financial information submitted or disclosed to the City under the terms of this chapter. Nothing in this section shall prohibit:

- A. The disclosure of the names and addresses of any person who is operating a restaurant; or
- B. The disclosure of general statistics in a form which would prevent the identification of financial information regarding an individual operator; or
- C. Presentation of evidence to the court, or other tribunal having jurisdiction in the prosecution of any criminal or civil claim or an appeal for amount due the City under this chapter; or
- D. The disclosure of information when such disclosure of conditionally exempt information is ordered under public records law procedures; or
- E. The disclosure of records related to a business's failure to report and remit the tax when the report or tax is in arrears for over six months or the tax exceeds \$5,000.00. The City Council expressly finds and determines that the public interest in disclosure of such records clearly outweighs the interest in confidentiality under ORS [192.501\(5\)](#). (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009; Ord. 2885, amended, 08/06/2002)

4.34.140 Examining Books, Records, or Persons

The City, for the purpose of determining the correctness of any tax return, or for the purpose of an estimate of taxes due, may examine or may cause to be examined by an agent or representative designated by it for that purpose any books, papers, records, or memoranda, including copies of operator's state and federal income tax return, bearing upon the matter of the operator's tax return. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009; Ord. 2885, amended, 08/06/2002)

4.34.160 Termination of tax

This chapter shall expire on December 31, 2030, unless extended by a vote of the electorate. (Ord. 3133, amended, 08/16/2016; Ord. 2991, amended, 12/01/2009)

The Ashland Municipal Code is current through Ordinance 3217, and legislation passed through March 15, 2023.

Disclaimer: The City Recorder's office has the official version of the Ashland Municipal Code. Users should contact the City Recorder's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.ashland.or.us](http://www.ashland.or.us)

[City Telephone: \(541\) 488-5307](tel:(541)488-5307)

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City of Ashland
Community Development Department

51 Winburn Way • Ashland, OR 97520
Phone (541) 488-5305 • Fax (541) 488-6066
Email: Planning@ashland.or.us

Contact Information

Food Vendor Application Processing:

- Ashland Planning Division
Email: planning@ashland.or.us
Phone: 541-488-5305
Address: 51 Winburn Way, Ashland, OR 97520
Website: www.ashland.or.us/planning

Ashland Business License:

- HdL Business Support Center
Email: ashlandor@hdlgov.com
Phone: 541-304-2190
Address: 8839 N. Cedar Ave. #212, Fresno, CA 93720
Website: <https://ashlandor.hdlgov.com>

Ashland Building Permits & Inspections:

- Ashland Building Division
Email: building@ashland.or.us
Phone: 541-488-5305
Address: 51 Winburn Way, Ashland, OR 97520
Website: www.ashland.or.us/building

Ashland Fire Department Inspections:

**Ashland Fire Department approval is not needed if you possess an Operational Permit from the Medford Fire Department*

- Ashland Fire & Rescue
Email: emily.matlock@ashland.or.us
Phone: 541-482-2770
Address: 455 Siskiyou Blvd., Ashland, OR 97520

Jackson County Public Health Certification:

- Jackson County Environmental Public Health
Phone: 541-774-8200
Address: 140 S. Holly St., Medford, OR 97501
Website: jacksoncountyor.org/hhs